

JAY DARDENNE
LIEUTENANT GOVERNOR

State of Louisiana

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DEPARTMENT OF CULTURE, RECREATION & TOURISM MANAGEMENT AND FINANCE

HUMAN RESOURCES MEMORANDUM NO. 2011-002

TO: All Employees of the Office of the Lieutenant Governor (OLG) / Department of

Culture, Recreation, and Tourism (DCRT)

FROM: Rikki Nicole David. PHR

Human Resources Director

SUBJECT: Federal Tax Rate for Calendar Year 2011

DATE: January 10, 2011

Effective January 1, 2011, the new Federal Tables for income tax withholding will be used in calculating tax deductions. A message will appear on the January 14, 2011 checks and payroll statements advising employees that their **net pay may change due to the new tax rates for 2011**. In addition, a message will appear on the LEO Welcome Page.

Employees may see an increase in federal withholding taxes due to the expiration of the Making Work Pay Tax Credit. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (H.R. 4853) decreased the employee tax rate for Social Security to 4.2%.

All employees are encouraged to review their Federal tax withholding allowances (as reflected in LEO), and if necessary, submit an updated W-4 form to the Human Resources Division. The 2011 W-4 form is available on Channel Z under Human Resources → Forms. Specific questions regarding the appropriate tax withholding for an employee should be directed to a tax professional.

Please contact the Human Resources Division at (225) 342-0880 if further assistance is needed.

RND:tp

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